

Amend Section 833 of the Revenue and Taxation Code to expressly require that county assessors and auditors maintain the confidentiality of state assessee information provided by the Board.

Source: Honorable John Chiang

Existing law provides that all information from a state assessee that is required by the Board or furnished in the property statement is confidential. Additionally, other types of information and records in the Board's possession related to state assessee information is not a public record and is not open to public inspection, if it is not required to be kept or prepared by the Board.

Existing law also permits, and in certain instances requires, that otherwise confidential information concerning state assessee information be disclosed to specified county officials. Specifically, the Board may voluntarily provide any assessment data in its possession to the assessor of any county. The Board must permit the examination of any and all Board records by the assessor or auditor when a county board of supervisors adopts a resolution requesting that the assessor or auditor or any duly authorized deputy or employee of that officer obtain such access.

While existing law expressly states that the Board itself must hold state assessee information secret, it is silent as to whether an assessor or auditor that acquires that same confidential information from the Board must also protect its confidentiality. The Board's legal staff has opined that county assessors and auditors are bound by the same duty to protect confidential state assessee information as the Board. However, there is no statute or direct case authority which states this explicitly.

This proposal would make an express declaration that an assessor or auditor or any duly authorized deputy or employee of that officer obtaining confidential information, records, and appraisal data from the Board pursuant to Section 833 shall hold that information secret.

Section 833 of the Revenue and Taxation Code is amended to read:

833. (a) Except as provided herein, all information required by the board or furnished in the property statement shall be held secret by the board. Information and records in the board's office which are not required to be kept or prepared by the board are not public documents and are not open to public inspection.

(b) This section shall not apply to maps filed pursuant to Section 326.

(c) Except as provided in Section 38706¹, the board may provide any assessment data in its possession to the assessor of any county. When requested by resolution of the board of supervisors of any county, or the city council of any city which prepares its own local roll, the board shall permit the auditor or the assessor of the county or city, or any duly authorized deputy or employee of that officer, to examine any and all records of the board. Confidential information, records, and appraisal data obtained by any person or entity pursuant to this subdivision shall be held secret.

(d) The board shall disclose information, furnish abstracts or permit access to any and all of its records to or by law enforcement agencies, grand juries, and other duly authorized legislative or administrative officials of the state pursuant to their authorization to examine these records.

(e) The board also may disclose information, records, and appraisal data relating to state assessment of companies engaged in interstate commerce to tax officials of other states having duties corresponding to those described by this chapter. This disclosure shall be limited to instances in which there is a reciprocal exchange of information by the states in which the interstate companies operate, and shall be made only pursuant to a written agreement between the agencies involved. This agreement shall provide that any request for information be in writing, shall specify the information to be exchanged, and shall require that any information furnished be used solely for tax administration purposes and otherwise shall be held secret. This agreement shall also provide that any information furnished be disclosed only to those persons whose duties or responsibilities require access and shall require that necessary safeguards be implemented to protect the confidentiality of the information. The request for information and any written material furnished pursuant to the request shall be open to inspection by the person to whom the information relates at the office of the board in Sacramento.

(f) Upon receiving any request for confidential information from any person or entity described in subdivision (c) or (e), the board shall promptly notify the state assessee to which the request relates of the identity of the person or entity requesting the information and a description of the information sought.

¹ 38706. Upon written request of the assessor of any county containing timber, the board shall permit the assessor, or any duly authorized deputy or employee of such assessor, to examine any records pertaining to the county of such assessor which are maintained by the board under this part. It is unlawful for the assessor or any other person examining records pursuant to this section to make known in any manner whatever the business affairs, operations or any other information pertaining to any timber owner or any other person required to report to the board or pay a tax pursuant to this part, or the amount or source of income, profits, loans, expenditures, or any particular thereof, set forth or disclosed in any return, except that any appraisal data, including "market data" as defined in Section 408, may be disclosed to any other assessor. Any assessor who unlawfully discloses information of any timber owner or any other person required to report to the board or pay a tax pursuant to this part shall forfeit one thousand dollars (\$1,000) to the county, to be recovered on his official bond in an action brought in the name of the people by the Attorney General, when directed to do so by the board.

Upon sending any information in response to the request, the board shall simultaneously provide to the state assessee to which the request relates notification describing the information so transmitted and the identity of the person or entity to whom the information was transmitted.